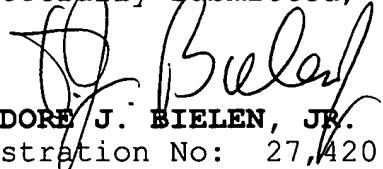


Respectfully submitted,


THEODORE J. BIELEN, JR.
Registration No: 27,420

TJB:cls

Date: February 26, 2007

BIELEN, LAMPE & THOEMING
1390 Willow Pass Road
Suite 1020
Concord, CA 94520

Tel: (925) 288-9720
Fax: (925) 288-9731